

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	:
Debtors.	:
	:
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ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R.
BANKR. P. 9006 DENYING LOUISIANA DEPARTMENT OF
REVENUE MOTION TO ALLOW LATE FILED CLAIM

("LOUISIANA DEPARTMENT OF REVENUE ORDER")

Upon the Motion To Allow Late Filed Claim (Docket No. 13535) (the "Motion") filed by the Louisiana Department of Revenue (the "Department") pursuant to Fed. R. Bankr. P. 9006; and upon the Brief In Support Of Motion To Allow Late Filed Claim (Docket No. 14390) filed by the Department (the "Brief"); and upon the Debtors' Response To The Louisiana Department Of Revenue's Brief In Support Of Motion To Allow Late Filed Claim (Docket No. 14424) (the "Response") filed by Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"); and this Court having considered the documents and exhibits filed by the Department and by the Debtors; and for the reasons stated by the Court in its Memorandum Of Decision On Motion Under Bankruptcy Rule 9006(b)(1) (Docket No. 14665) (the "Memorandum Decision"); and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:¹

A. This Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334. Consideration of the Motion, the Brief, and the Response is a core proceeding under 28 U.S.C. § 157 (b)(2). Venue of these cases and the Motion, the Brief, and the Response is proper under 28 U.S.C. §§ 1408 and 1409.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. The Motion is hereby denied with prejudice for the reasons set forth more fully in the Memorandum Decision.

2. Proof of claim number 16707 is hereby disallowed and expunged in its entirety with prejudice.

Dated: New York, New York
March 12, 2009

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.